

FRIENDS OF BEAUMONT PARK LTD

England & Wales · Charity number 1129268

Details

Status Registered

Legal form Charitable company

Company number [06834350](#)

Registered 2009-04-23

Register [View on the Charity Commission register](#)

Contact

Address The Depot Beaumont Park
Beaumont Park Road
Huddersfield
HD4 7AT

Phone 01484645217

Email friends@fobp.co.uk

Website www.fobp.co.uk

Activities

Objects: 4.1 TO PROMOTE THE BENEFIT OF THE RESIDENTS WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE STATUTORY AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS; IN PARTICULAR , BUT NOT EXCLUSIVELY BY THE PRESERVATION, PROMOTION, SUPPORT, ASSISTANCE AND IMPROVEMENT OF BEAUMONT PARK.4.2 TO PROMOTE SUCH OTHER PURPOSES AS ARE CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES FOR THE BENEFIT OF THE PUBLIC AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: to provide recreational and leisure facilities and to preserve and improve Beaumont Park

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** HUDDERSFIELD, WEST YORKSHIRE
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£42,671	£33,696	-	-
2024-09-30	£41,988	£27,121	-	-
2023-09-30	£46,275	£23,242	-	-
2022-09-30	£39,481	£17,381	-	-
2021-09-30	£31,385	£96,641	-	-

Trustees

Name	Role	Appointed
Abigail Steele		2023-03-10
Andrew Coomber		2023-03-10
Andrew Steele		2023-03-10
Chris Connally		2015-12-09
David John Rudd		2018-03-21
JULIE DEMPSTER		2017-03-15
Joanne McDonald		2023-03-17
John Stevenson		2018-03-21
Timothy John Wilkes		2017-03-15

FRIENDS OF BEAUMONT PARK LTD

England & Wales - Charity number 1129268

Accounts

Friends of Beaumont Park Ltd

Charity number 1129268

A company limited by guarantee number 06834350

Annual Report and Financial Statements for the year ended 30 September 2025



WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

Friends of Beaumont Park Ltd

Annual Report and Financial Statements for the year ended 30 September 2025

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 13

Prepared by West Yorkshire Community Accountancy Service CIO

Friends of Beaumont Park Ltd

Trustees' report for the year ended 30 September 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Julie Dempster	Chair	
Timothy Wilkes	Treasurer	
Christopher Connally		
David Rudd		
John Stevenson		
Andrew J Coomber		
Joanne McDonald		
Abigail C Steele		
Andrew Steele		

Charity number	1129268	Registered in England and Wales
Company number	06834350	Registered in England and Wales

Registered and principal address	Bankers
The Depot	Virgin Money
Beaumont Park	40 New Street
Beaumont Park Road	Huddersfield
Huddersfield	HD1 2BT
HD4 7AY	

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 3 March 2009. It is governed by a memorandum and articles of association as amended on 27 March 2009 and new Articles were adopted by Special Resolution on 15 March 2017. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members by an ordinary resolution.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2025

Objectives and activities

The charity's objects

To promote the benefit of the residents without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; in particular, but not exclusively by the preservation, promotion, support, assistance and improvement of Beaumont Park.

To promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

The charity's main activities

As a 'Friends' group connected to a public park we work closely with Kirklees council to help maintain and improve the facilities for all users across all age groups that use the park. The 'Friends' have a visitor centre which is well used as a community venue hosting many local groups as well as serving as a café. The café is operated and run entirely by volunteers to help raise funds for FOBP.

We work closely with local schools and other charities to help develop and raise awareness of the park and its history. We also provide educational facilities for people to learn about environmental issues, health and well-being, leisure pursuits and 'play' for people across all age ranges.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular advancement of arts, culture, heritage or science and advancement of environmental protection and improvement.

Achievements and performance

Friends of Beaumont Park continues to run a programme of large outside events and the opening up of the Visitor Centre. Large events have included the Santa Procession with Carols at the Bandstand, Easter Fun, Yorkshire Gala Day, National Play Day and Beaumont Barks. These events generate considerable funds to reinvest in work in the park.

Friends of Beaumont Park have completely funded and project managed the development of a new play area for very young children, as well as repairs and improvements to the main play area in the park. We hope that these will make it less prone to wear and tear in future years.

The Visitor Centre's planning permission was due to expire shortly, but has now been renewed. Friends of Beaumont Park continue to maintain the Centre and one of our projects for the short-term future will be to renovate the floor of the Centre, which is becoming uneven.

Friends of Beaumont Park have paid for repairs/resurfacing of several of the paths in the park.

The cascade in the park was repaired after a cable was vandalised – many thanks to John Stevenson for this.

We continue to update our website and post on 2 social media platforms – Facebook and Instagram.

There has been general ongoing maintenance and the Nature Story Trail sculptures and the cedar tree sculpture are regularly oiled and painted where necessary.

Beaumont Park won the 2025/2026 Green Flag Award yet again, thanks to John Mason, Senior Kirklees gardener and Simon Bottomley, with our help and support.

Financial review

The net income for the year was £8,975, including net income of £8,975 on unrestricted funds and net income of £0 on restricted funds after transfers.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2025

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £68,515.

Within the reserves there is a total of £10,698 designated funds towards restoring park facilities, building an archive of the Park history, restoration of the Cascade area and creating a memorial garden. More details are provided in note 8. After excluding these sums the remaining reserves were £57,817.

The trustees aim to provide enough reserves to cover 3-6 months worth of normal annual expenditure from our activities, and this is reviewed annually once the accounts have been signed. The purpose of retaining reserves is to enable the smooth running of the charity and to enable an orderly winding up should the charity need to close. This would equate to approximately £8,500 to £17,000.

In practice, reserves have been much higher than this for some years. This is mainly because of the continuing success of fund-raising events coupled with delays in being able to get projects done. Trustees are continuing to identify new projects to make use of these additional reserves.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2025

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 18/02/2026

Julie Dempster (Trustee)

Friends of Beaumont Park Ltd

Independent examiner's report to the trustees of Friends of Beaumont Park Ltd

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 September 2025, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Bostrom FCIE

20/02/2026

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Friends of Beaumont Park Ltd
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 September 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	6,594	850	7,444	3,392
Sales		50	-	50	174
Membership		69	-	69	50
Visitor centre hire		4,162	-	4,162	4,175
Refreshment income		26,055	-	26,055	26,252
Event income		2,022	-	2,022	2,064
Group income		2,004	-	2,004	2,292
Other income		865	-	865	3,039
Profit on sale of fixed asset		-	-	-	550
Total income		<u>41,821</u>	<u>850</u>	<u>42,671</u>	<u>41,988</u>
Expenditure on:					
Refreshment sale costs		5,477	-	5,477	6,665
Insurance		2,197	-	2,197	2,215
Repairs and maintenance		823	-	823	651
Cleaning		153	-	153	241
Office and other costs		543	50	593	389
Telephone and internet		770	-	770	747
Printing		100	-	100	26
Equipment		453	-	453	694
Independent examination		870	-	870	870
Depreciation		6,920	-	6,920	1,715
Events		3,177	800	3,977	4,367
Park works		6,041	-	6,041	3,723
Utilities		2,501	-	2,501	3,144
Group expenses		1,798	-	1,798	1,674
Professional fees		1,023	-	1,023	-
Total expenditure		<u>32,846</u>	<u>850</u>	<u>33,696</u>	<u>27,121</u>
Net income		<u>8,975</u>	<u>-</u>	<u>8,975</u>	<u>14,867</u>
Fund balances brought forward		<u>113,023</u>	<u>-</u>	<u>113,023</u>	<u>98,156</u>
Fund balances carried forward	(3)	<u>121,998</u>	<u>-</u>	<u>121,998</u>	<u>113,023</u>

All incoming resources and resources expended derive from continuing activities.

Friends of Beaumont Park Ltd

Balance sheet

as at 30 September 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 53,483	-	53,483	13,242
Total fixed assets	<u>53,483</u>	<u>-</u>	<u>53,483</u>	<u>13,242</u>
Current assets				
Stock	789	-	789	834
Debtors and prepayments	(5) 1,446	-	1,446	1,741
Cash at bank and in hand	(6) 67,506	-	67,506	98,381
Total current assets	<u>69,741</u>	<u>-</u>	<u>69,741</u>	<u>100,956</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 1,226	-	1,226	1,175
Total current liabilities	<u>1,226</u>	<u>-</u>	<u>1,226</u>	<u>1,175</u>
Net current assets	<u>68,515</u>	<u>-</u>	<u>68,515</u>	<u>99,781</u>
Net assets	<u>121,998</u>	<u>-</u>	<u>121,998</u>	<u>113,023</u>
Funds				
Unrestricted funds				
General unrestricted funds	111,300	-	111,300	100,191
Designated funds	(8) 10,698	-	10,698	12,832
Unrestricted funds	<u>121,998</u>	<u>-</u>	<u>121,998</u>	<u>113,023</u>
Restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>121,998</u>	<u>-</u>	<u>121,998</u>	<u>113,023</u>

For the year ending 30 September 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 18/02/2026

Julie Dempster (Trustee)

Friends of Beaumont Park Ltd

Notes to the accounts

for the year ended 30 September 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Visitor centre equipment: over 5 years

Wedding Facilities: over 3 years

Park Equipment: over 10 years

Storage Container: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Friends of Beaumont Park Ltd
Notes to the accounts
for the year ended 30 September 2025

1 Accounting policies

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Friends of Beaumont Park Ltd
Notes to the accounts continued
for the year ended 30 September 2025

2 Grants and donations	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Kirklees Council	-	850	850	2,000
Nigel Clarke legacy	5,246	-	5,246	-
Other donations	1,348	-	1,348	1,392
	<u>6,594</u>	<u>850</u>	<u>7,444</u>	<u>3,392</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Playday Fund	-	850	850	-	-
	<u>-</u>	<u>850</u>	<u>850</u>	<u>-</u>	<u>-</u>

Fund name	Purpose of restriction
Playday Fund	Towards the playday event.

4 Tangible assets	Storage container & refreshment £	Park installations £	Wedding facilities £	Equipment £	Total £
Cost					
At 1 October 2024	22,132	13,600	1,062	12,038	48,832
Additions	-	47,161	-	-	47,161
At 30 September 2025	<u>22,132</u>	<u>60,761</u>	<u>1,062</u>	<u>12,038</u>	<u>95,993</u>
Depreciation					
At 1 October 2024	22,132	3,475	1,062	8,921	35,590
Charge for year	-	6,078	-	842	6,920
At 30 September 2025	<u>22,132</u>	<u>9,553</u>	<u>1,062</u>	<u>9,763</u>	<u>42,510</u>
Net book value					
At 30 September 2025	<u>-</u>	<u>51,208</u>	<u>-</u>	<u>2,275</u>	<u>53,483</u>
At 30 September 2024	<u>-</u>	<u>10,125</u>	<u>-</u>	<u>3,117</u>	<u>13,242</u>

5 Debtors and prepayments	2025 £	2024 £
Debtors	317	619
Prepayments	1,129	1,122
	<u>1,446</u>	<u>1,741</u>

6 Cash at bank and in hand	2025 £	2024 £
Cash at bank	67,106	97,841
Cash in hand	400	540
	<u>67,506</u>	<u>98,381</u>

Friends of Beaumont Park Ltd
Notes to the accounts continued
for the year ended 30 September 2025

7 Creditors and accruals	2025	2024
	£	£
Creditors	138	46
Accruals	888	1,049
Deferred income (see note below for analysis)	200	80
	1,226	1,175

Deferred income	Deferred to next year	Released from last year
	£	£
Christmas Fayre	200	80
	200	80

Item name	Reason for deferral
Christmas Fayre	Money received in advance for the Christmas Fayre.

8 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Restoration fund	12,035	-	-	(5,379)	6,656
Archive fund	97	-	-	-	97
Cascade fund	700	-	700	-	-
Nigel Clarke memorial	-	-	1,301	5,246	3,945
	12,832	-	2,001	(133)	10,698

Fund name	Reason for designation
Restoration fund	Towards restoration of the park facilities.
Archive fund	Towards building an archive of the history of Beaumont Park.
Cascade fund	Towards restoration of the 'Cascade' area of the park.
Nigel Clarke memorial	Originally a legacy donation that the trustees have designated towards works in the garden.

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Friends of Beaumont Park Ltd

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	6,594	1,392	850	2,000	7,444	3,392
Sales	50	174	-	-	50	174
Membership	69	50	-	-	69	50
Visitor centre hire	4,162	4,175	-	-	4,162	4,175
Refreshment income	26,055	26,252	-	-	26,055	26,252
Event income	2,022	2,064	-	-	2,022	2,064
Group income	2,004	2,292	-	-	2,004	2,292
Other income	865	3,039	-	-	865	3,039
Profit on sale of fixed asset	-	550	-	-	-	550
Total income	41,821	39,988	850	2,000	42,671	41,988
Expenditure						
Refreshment sale costs	5,477	6,487	-	178	5,477	6,665
Insurance	2,197	2,215	-	-	2,197	2,215
Repairs and maintenance	823	651	-	-	823	651
Cleaning	153	241	-	-	153	241
Office and other costs	543	389	50	-	593	389
Telephone and internet	770	747	-	-	770	747
Printing	100	26	-	-	100	26
Equipment	453	694	-	-	453	694
Independent examination	870	870	-	-	870	870
Depreciation	6,920	1,715	-	-	6,920	1,715
Events	3,177	2,545	800	1,822	3,977	4,367
Park works	6,041	1,969	-	1,754	6,041	3,723
Utilities	2,501	3,144	-	-	2,501	3,144
Group expenses	1,798	1,674	-	-	1,798	1,674
Professional fees	1,023	-	-	-	1,023	-
Total expenditure	32,846	23,367	850	3,754	33,696	27,121
Net income / (expenditure)	8,975	16,621	-	(1,754)	8,975	14,867
Fund balances brought forward	113,023	96,402	-	1,754	113,023	98,156
Fund balances carried forward	121,998	113,023	-	-	121,998	113,023

FRIENDS OF BEAUMONT PARK LTD

England & Wales - Charity number 1129268

Accounts

Friends of Beaumont Park Ltd

Charity number 1129268

A company limited by guarantee number 06834350

Annual Report and Financial Statements for the year ended 30 September 2024



Friends of Beaumont Park Ltd

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Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 13

Prepared by West Yorkshire Community Accountancy Service CIO

Friends of Beaumont Park Ltd

Trustees' report for the year ended 30 September 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Julie Dempster	Chair
Timothy Wilkes	Treasurer
Christopher Connally	
David Rudd	
John Stevenson	
Andrew J Coomber	
Joanne McDonald	
Abigail C Steele	
Andrew Steele	

Charity number 1129268 Registered in England and Wales

Company number 06834350 Registered in England and Wales

Registered and principal address	Bankers
The Depot	Virgin Money
Beaumont Park	40 New Street
Beaumont Park Road	Huddersfield
Huddersfield	HD1 2BT
HD4 7AY	

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 3 March 2009. It is governed by a memorandum and articles of association as amended on 27 March 2009 and new Articles were adopted by Special Resolution on 15 March 2017. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members by an ordinary resolution.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2024

Objectives and activities

The charity's objects

To promote the benefit of the residents without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; in particular, but not exclusively by the preservation, promotion, support, assistance and improvement of Beaumont Park.

To promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

The charity's main activities

As a 'Friends' group connected to a public park we work closely with Kirklees council to help maintain and improve the facilities for all users across all age groups that use the park. The 'Friends' have a visitor centre which is well used as a community venue hosting many local groups as well as serving as a café. The café is operated and run entirely by volunteers to help raise funds for FOBP.

We work closely with local schools and other charities to help develop and raise awareness of the park and its history. We also provide educational facilities for people to learn about environmental issues, health and well-being, leisure pursuits and 'play' for people across all age ranges.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular advancement of arts, culture, heritage or science and advancement of environmental protection and improvement.

Achievements and performance

Friends of Beaumont Park continue a programme of large outside events and the opening up of the Visitor Centre. Large events have included the Santa Procession with Carols at the Bandstand, Easter Fun, Yorkshire Gala Day, National Play Day and Beaumont Barks. These events generate considerable funds to reinvest in work in the park

We continue to update our website and post on 2 social media platforms – Facebook and Instagram.

FOBP have continued to maintain the Visitor Centre. There has been general ongoing maintenance and the Nature Story Trail sculptures and the cedar tree sculpture are regularly oiled and painted where necessary.

Beaumont Park won the 2024/2025 Green Flag Award yet again with the highest number of points in any Kirklees Park. We are grateful to John Mason, Senior Kirklees gardener and Simon Bottomley.

The work on the Play project continues. There are 3 areas of focused work:

We have further developed the Love Exploring App available on mobiles. Families are very much enjoying using the app.

We have consulted the community, commissioned, project managed and fully paid for a replacement for the wooden play area. This was done to provide a safe area for very young children who were overwhelmed by the number of older children on the current play area. We also paid for major repair works to the main play area where the surface was worn and dangerous.

We continue to publicise a Nature Story Trail associated book and printed copies are available for the public to purchase via our website or as an e-book through Amazon.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2024

Financial review

The net income for the year was £14,867, including net income of £16,621 on unrestricted funds and net expenditure of £1,754 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £99,781.

Within the reserves there is a total of £12,832 designated funds towards restoring park facilities, building an archive of the Park history and the restoration of the Cascade area. More details are provided in note 8.

The trustees aim to provide enough reserves to cover 3-6 months worth of normal annual expenditure from our activities, and this is reviewed annually once the accounts have been signed. The purpose of retaining reserves is to enable the smooth running of the charity and to enable an orderly winding up should the charity need to close.

In practice, reserves have been much higher than this for some years. This is mainly because of the continuing success of fund-raising events coupled with delays in being able to get projects done. Reserves will drop substantially in the next accounting year because of the payment for the new playground and repairs to the existing one.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 28/02/2025

Julie Dempster (Trustee)

Friends of Beaumont Park Ltd

Independent examiner's report to the trustees of Friends of Beaumont Park Ltd

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 September 2024, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

E J Beverley FCCA

06/03/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Friends of Beaumont Park Ltd
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 September 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	1,392	2,000	3,392	3,431
Sales		174	-	174	34
Membership		50	-	50	95
Visitor centre hire		4,175	-	4,175	495
Refreshment income		26,252	-	26,252	25,224
Event income		2,064	-	2,064	5,907
Group income		2,292	-	2,292	7,917
Fundraising		-	-	-	120
Other income		3,039	-	3,039	3,052
Profit on sale of fixed asset		550	-	550	-
Total income		39,988	2,000	41,988	46,275
Expenditure on:					
Refreshment sale costs		6,487	178	6,665	6,346
Insurance		2,215	-	2,215	1,953
Repairs and maintenance		651	-	651	557
Cleaning		241	-	241	246
Office and other costs		389	-	389	648
Telephone and internet		747	-	747	701
Printing		26	-	26	60
Equipment		694	-	694	697
Independent examination		870	-	870	792
Depreciation		1,715	-	1,715	1,125
Events		2,478	1,822	4,300	2,472
Trailer expenses		67	-	67	198
Park works		1,969	1,754	3,723	2,449
Utilities		3,144	-	3,144	2,851
Group expenses		1,674	-	1,674	1,650
Professional fees		-	-	-	497
Total expenditure		23,367	3,754	27,121	23,242
Net income / (expenditure)		16,621	(1,754)	14,867	23,033
Fund balances brought forward		96,402	1,754	98,156	75,123
Fund balances carried forward	(3)	113,023	-	113,023	98,156

All incoming resources and resources expended derive from continuing activities.

Friends of Beaumont Park Ltd
Balance sheet
as at 30 September 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 13,242	-	13,242	5,373
Total fixed assets	<u>13,242</u>	<u>-</u>	<u>13,242</u>	<u>5,373</u>
Current assets				
Stock	834	-	834	670
Debtors and prepayments	(5) 1,741	-	1,741	1,656
Cash at bank and in hand	(6) 98,381	-	98,381	93,163
Total current assets	<u>100,956</u>	<u>-</u>	<u>100,956</u>	<u>95,489</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 1,175	-	1,175	2,706
Total current liabilities	<u>1,175</u>	<u>-</u>	<u>1,175</u>	<u>2,706</u>
Net current assets	<u>99,781</u>	<u>-</u>	<u>99,781</u>	<u>92,783</u>
Net assets	<u>113,023</u>	<u>-</u>	<u>113,023</u>	<u>98,156</u>
Funds				
Unrestricted funds				
General unrestricted funds	100,191	-	100,191	82,120
Designated funds	(8) 12,832	-	12,832	14,282
Unrestricted funds	<u>113,023</u>	<u>-</u>	<u>113,023</u>	<u>96,402</u>
Restricted funds	-	-	-	1,754
Total funds	<u>113,023</u>	<u>-</u>	<u>113,023</u>	<u>98,156</u>

For the year ending 30 September 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 28/02/2025

Julie Dempster (Trustee)

Friends of Beaumont Park Ltd

Notes to the accounts

for the year ended 30 September 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it

Tangible fixed assets

Tangible fixed assets costing more than £1000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Visitor centre equipment: over 5 years

Wedding Facilities: over 3 years

Park Equipment: over 10 years

Storage Container: over 5 years

Stock

Stock is valued at the lower of cost and net realisable value.

Friends of Beaumont Park Ltd
Notes to the accounts
for the year ended 30 September 2024

1 Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Friends of Beaumont Park Ltd
Notes to the accounts continued
for the year ended 30 September 2024

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Kirklees Council	-	2,000	2,000	-
Trevor Dyson donation	-	-	-	1,754
Other donations	1,392	-	1,392	1,677
	<u>1,392</u>	<u>2,000</u>	<u>3,392</u>	<u>3,431</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Trevor Dyson Donation	1,754	-	1,754	-	-
Kirklees grant	-	2,000	2,000	-	-
	<u>1,754</u>	<u>2,000</u>	<u>3,754</u>	<u>-</u>	<u>-</u>

Fund name	Purpose of restriction
Trevor Dyson Donation	Towards work in the garden.
Kirklees grant	Towards the play project.

4 Tangible assets	Storage container & refreshment trailer £	Park installations £	Wedding facilities £	Equipment £	Total £
Cost					
At 1 October 2023	22,132	6,970	2,490	9,084	40,676
Additions	-	6,630	-	2,954	9,584
Disposals	-	-	(1,428)	-	(1,428)
At 30 September 2024	<u>22,132</u>	<u>13,600</u>	<u>1,062</u>	<u>12,038</u>	<u>48,832</u>
Depreciation					
At 1 October 2023	22,132	2,779	2,490	7,902	35,303
Depn reversed re disposals	-	-	(1,428)	-	(1,428)
Charge for year	-	696	-	1,019	1,715
At 30 September 2024	<u>22,132</u>	<u>3,475</u>	<u>1,062</u>	<u>8,921</u>	<u>35,590</u>
Net book value					
At 30 September 2024	<u>-</u>	<u>10,125</u>	<u>-</u>	<u>3,117</u>	<u>13,242</u>
At 30 September 2023	<u>-</u>	<u>4,191</u>	<u>-</u>	<u>1,182</u>	<u>5,373</u>

5 Debtors and prepayments	2024 £	2023 £
Debtors	619	520
Prepayments	1,122	1,136
	<u>1,741</u>	<u>1,656</u>

Friends of Beaumont Park Ltd
Notes to the accounts continued
for the year ended 30 September 2024

6 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	97,841	92,763
Cash in hand	540	400
	<u>98,381</u>	<u>93,163</u>

7 Creditors and accruals	2024	2023
	£	£
Creditors	46	1,754
Accruals	1,049	792
Deferred income (see note below for analysis)	80	160
	<u>1,175</u>	<u>2,706</u>

Deferred income	Deferred to next year	Released from last year
	£	£
Christmas Fayre	80	160
	<u>80</u>	<u>160</u>

Item name	Reason for deferral
Christmas Fayre	Money received in advance for the Christmas Fayre.

8 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Restoration fund	13,485	-	1,450	-	12,035
Archive fund	97	-	-	-	97
Cascade fund	700	-	-	-	700
	<u>14,282</u>	<u>-</u>	<u>1,450</u>	<u>-</u>	<u>12,832</u>

Fund name	Reason for designation
Restoration fund	Towards restoration of the park facilities.
Archive fund	Towards building an archive of the history of Beaumont Park.
Cascade fund	Towards restoration of the 'Cascade' area of the park.

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Friends of Beaumont Park Ltd
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 30 September 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	1,392	1,677	2,000	1,754	3,392	3,431
Sales	174	34	-	-	174	34
Membership	50	95	-	-	50	95
Visitor centre hire	4,175	495	-	-	4,175	495
Refreshment income	26,252	25,224	-	-	26,252	25,224
Event income	2,064	5,907	-	-	2,064	5,907
Group income	2,292	7,917	-	-	2,292	7,917
Fundraising	-	120	-	-	-	120
Other income	3,039	3,052	-	-	3,039	3,052
Total income	39,988	44,521	2,000	1,754	41,988	46,275
Expenditure						
Refreshment sale costs	6,487	6,346	178	-	6,665	6,346
Insurance	2,215	1,953	-	-	2,215	1,953
Repairs and maintenance	651	557	-	-	651	557
Cleaning	241	246	-	-	241	246
Office and other costs	389	648	-	-	389	648
Telephone and internet	747	701	-	-	747	701
Printing	26	60	-	-	26	60
Equipment	694	697	-	-	694	697
Independent examination	870	792	-	-	870	792
Depreciation	1,715	1,125	-	-	1,715	1,125
Events	2,478	2,472	1,822	-	4,300	2,472
Trailer expenses	67	198	-	-	67	198
Park works	1,969	2,242	1,754	207	3,723	2,449
Utilities	3,144	2,851	-	-	3,144	2,851
Group expenses	1,674	1,650	-	-	1,674	1,650
Professional fees	-	497	-	-	-	497
Total expenditure	23,367	23,035	3,754	207	27,121	23,242
Net movement in funds	16,621	21,486	(1,754)	1,547	14,867	23,033
Fund balances brought forward	96,402	74,916	1,754	207	98,156	75,123
Fund balances carried forward	113,023	96,402	-	1,754	113,023	98,156

FRIENDS OF BEAUMONT PARK LTD

England & Wales - Charity number 1129268

Accounts

Friends of Beaumont Park Ltd

Charity number 1129268

A company limited by guarantee number 06834350

Annual Report and Financial Statements for the year ended 30 September 2023



Friends of Beaumont Park Ltd

Annual Report and Financial Statements for the year ended 30 September 2023

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 13

Prepared by West Yorkshire Community Accountancy Service CIO

Friends of Beaumont Park Ltd

Trustees' report for the year ended 30 September 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Julie Dempster	Chair	
Timothy Wilkes	Treasurer	
Christopher Connally		
David Rudd		
John Stevenson		
Andrew J Coomber		Appointed 10 March 2023
Joanne McDonald		Appointed 17 March 2023
Abigail C Steele		Appointed 10 March 2023
Andrew Steele		Appointed 10 March 2023
Anthony Moyle		Resigned 21 February 2023
Charity number	1129268	Registered in England and Wales
Company number	06834350	Registered in England and Wales

Registered and principal address	Bankers
The Depot	Virgin Money
Beaumont Park	40 New Street
Beaumont Park Road	Huddersfield
Huddersfield	HD1 2BT
HD4 7AY	

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 3 March 2009. It is governed by a memorandum and articles of association as amended on 27 March 2009 and new Articles were adopted by Special Resolution on 15 March 2017. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members by an ordinary resolution.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2023

Objectives and activities

The charity's objects

To promote the benefit of the residents without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; in particular, but not exclusively by the preservation, promotion, support, assistance and improvement of Beaumont Park.

To promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

The charity's main activities

As a 'Friends' group connected to a public park we work closely with Kirklees council to help maintain and improve the facilities for all users across all age groups that use the park. The 'Friends' have a visitor centre which is well used as a community venue hosting many local groups as well as serving as a café. The café is operated and run entirely by volunteers to help raise funds for FOBP.

We work closely with local schools and other charities to help develop and raise awareness of the park and its history. We also provide educational facilities for people to learn about environmental issues, health and well-being, leisure pursuits and 'play' for people across all age ranges.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular advancement of arts, culture, heritage or science and advancement of environmental protection and improvement.

Achievements and performance

Friends of Beaumont Park continue a programme of large outside events and the opening up of the Visitor Centre. Large events have included the Santa Procession with Carols at the Bandstand, Easter Fun, Yorkshire Gala Day and Beaumont Barks. These events generate considerable funds to reinvest in work in the park.

We continue to update our website and post on 3 social media platforms – Facebook, Twitter and Instagram.

FOBP have continued to maintain the Visitor Centre. There has been general ongoing maintenance and the Nature Story Trail sculptures and the cedar tree sculpture have added to our maintenance schedule. We have installed a second defibrillator closer to the Bandstand and also provided maintenance for the pumps in the pond.

Beaumont Park won the 2023/2024 Green Flag Award yet again with the highest number of points in any Kirklees Park. We are grateful to John Mason, Kirklees gardener and his team.

The work on the Play project continues. There are 3 areas of focused work:

We have further developed the Love Exploring App available on mobiles. Families are very much enjoying using the app.

We are working on an additional improvement to the wooden play area to provide a safe area for very young children who are currently overwhelmed by the number of older children on the current play area.

We continue to publicise a Nature Story Trail associated book and printed copies are available for the public to purchase via our website or as an e-book through Amazon.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2023

Financial review

The net income for the year was £23,033, including net income of £21,486 on unrestricted funds and net income of £1,547 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £91,029.

Within the reserves there is a total of £14,282 designated funds towards restoring park facilities, building an archive of the Park history and the restoration of the Cascade area. More details are provided in note 8.

The trustees aim to provide enough reserves to cover 3-6 months worth of normal annual expenditure from our activities, and this is reviewed annually once the accounts have been signed.

At present the reserves exceed this level by a large amount, thanks mainly to the income generated from refreshment sales and events over the years.

The trustees have several future projects in mind that would make good use of some or all of these reserves, including the proposed development for very young children in the play area referred to elsewhere. This may take some time but we fully intend, in co-operation with the Council, to use the reserves for the long-term benefit of the park and the people who use it.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 13/02/2024

Julie Dempster (Trustee)

Friends of Beaumont Park Ltd

Independent examiner's report to the trustees of Friends of Beaumont Park Ltd

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 September 2023, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

E J Beverley FCCA

05/03/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Friends of Beaumont Park Ltd
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 September 2023

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	1,677	1,754	3,431	2,222
Sales		34	-	34	86
Membership		95	-	95	15
Visitor centre hire		495	-	495	530
Refreshment income		25,224	-	25,224	25,715
Event income		5,907	-	5,907	5,769
Group income		7,917	-	7,917	4,856
Fundraising		120	-	120	102
Other income		3,052	-	3,052	186
Total income		44,521	1,754	46,275	39,481
Expenditure on:					
Refreshment sale costs		6,346	-	6,346	5,157
Insurance		1,953	-	1,953	1,861
Repairs and maintenance		557	-	557	565
Cleaning		246	-	246	251
Office costs		243	-	243	558
Telephone and internet		701	-	701	630
Printing		60	-	60	-
Equipment		697	-	697	760
Independent examination		792	-	792	630
Depreciation		1,125	-	1,125	1,096
Miscellaneous expenses		405	-	405	126
Events		2,472	-	2,472	2,186
Trailer expenses		198	-	198	-
Park works		2,242	207	2,449	3,307
Utilities		2,851	-	2,851	1,622
Group expenses		1,650	-	1,650	1,650
Fundraising		-	-	-	23
Professional fees		497	-	497	678
Donations		-	-	-	1,000
Total expenditure		23,035	207	23,242	22,100
Net movement in funds		21,486	1,547	23,033	17,381
Fund balances brought forward		74,916	207	75,123	57,742
Fund balances carried forward	(3)	96,402	1,754	98,156	75,123

All incoming resources and resources expended derive from continuing activities.

Friends of Beaumont Park Ltd
Balance sheet
as at 30 September 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 5,373	-	5,373	5,242
Total fixed assets	<u>5,373</u>	<u>-</u>	<u>5,373</u>	<u>5,242</u>
Current assets				
Stock	670	-	670	523
Debtors and prepayments	(5) 1,656	-	1,656	1,130
Cash at bank and in hand	(6) 91,409	1,754	93,163	69,146
Total current assets	<u>93,735</u>	<u>1,754</u>	<u>95,489</u>	<u>70,799</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 2,706	-	2,706	918
Total current liabilities	<u>2,706</u>	<u>-</u>	<u>2,706</u>	<u>918</u>
Net current assets	<u>91,029</u>	<u>1,754</u>	<u>92,783</u>	<u>69,881</u>
Net assets	<u>96,402</u>	<u>1,754</u>	<u>98,156</u>	<u>75,123</u>
Funds				
Unrestricted funds				
General unrestricted funds	82,120	-	82,120	74,916
Designated funds	(8) 14,282	-	14,282	-
Unrestricted funds	<u>96,402</u>	<u>-</u>	<u>96,402</u>	<u>74,916</u>
Restricted funds	<u>-</u>	<u>1,754</u>	<u>1,754</u>	<u>207</u>
Total funds	<u>96,402</u>	<u>1,754</u>	<u>98,156</u>	<u>75,123</u>

For the year ending 30 September 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 13/02/2024

Julie Dempster (Trustee)

Friends of Beaumont Park Ltd

Notes to the accounts

for the year ended 30 September 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Visitor centre equipment: over 5 years

Wedding Facilities: over 3 years

Park Equipment: over 10 years

Storage Container: over 5 years

Friends of Beaumont Park Ltd
Notes to the accounts continued
for the year ended 30 September 2023

1 Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

2 Grants and donations

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Trevor Dyson donation	-	1,754	1,754	-
Sylvia Richmond	-	-	-	1,000
Other donations	1,677	-	1,677	1,222
	<u>1,677</u>	<u>1,754</u>	<u>3,431</u>	<u>2,222</u>

3 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Sylvia Richmond fund	207	-	207	-	-
Trevor Dyson Donation	-	1,754	-	-	1,754
	<u>207</u>	<u>1,754</u>	<u>207</u>	<u>-</u>	<u>1,754</u>

Fund name

Sylvia Richmond fund
Trevor Dyson Donation

Purpose of restriction

Towards a rose garden in the park.
Towards work in the garden.

4 Tangible assets

	Storage container & refreshment trailer £	Park installations £	Wedding facilities £	Equipment £	Total £
Cost					
At 1 October 2022	22,132	6,970	2,490	7,828	39,420
Additions	-	-	-	1,256	1,256
At 30 September 2023	<u>22,132</u>	<u>6,970</u>	<u>2,490</u>	<u>9,084</u>	<u>40,676</u>
Depreciation					
At 1 October 2022	22,132	2,083	2,490	7,473	34,178
Charge for year	-	696	-	429	1,125
At 30 September 2023	<u>22,132</u>	<u>2,779</u>	<u>2,490</u>	<u>7,902</u>	<u>35,303</u>
Net book value					
At 30 September 2023	<u>-</u>	<u>4,191</u>	<u>-</u>	<u>1,182</u>	<u>5,373</u>
At 30 September 2022	<u>-</u>	<u>4,887</u>	<u>-</u>	<u>355</u>	<u>5,242</u>

Friends of Beaumont Park Ltd
Notes to the accounts continued
for the year ended 30 September 2023

5 Debtors and prepayments	2023	2022
	£	£
Debtors	520	190
Prepayments	1,136	940
	<u>1,656</u>	<u>1,130</u>

6 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	92,763	68,734
Cash in hand	400	412
	<u>93,163</u>	<u>69,146</u>

7 Creditors and accruals	2023	2022
	£	£
Creditors	1,754	28
Accruals	792	740
Deferred income (see note below for analysis)	160	150
	<u>2,706</u>	<u>918</u>

Deferred income	Deferred to next year	Released from last year
	£	£
Christmas Fayre	160	150
	<u>160</u>	<u>150</u>

Item name	Reason for deferral
Christmas Fayre	Money received in advance for the Christmas Fayre.

8 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Restoration fund	15,277	-	1,792	-	13,485
Archive fund	97	-	-	-	97
Cascade fund	1,150	-	450	-	700
	<u>16,524</u>	<u>-</u>	<u>2,242</u>	<u>-</u>	<u>14,282</u>

Fund name	Reason for designation
Restoration fund	Towards restoration of the park facilities.
Archive fund	Towards building an archive of the history of Beaumont Park.
Cascade fund	Towards restoration of the 'Cascade' area of the park.

9 Funds held as agent	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Photography group	888	-	888	-
	<u>888</u>	<u>-</u>	<u>888</u>	<u>-</u>

Fund name	Additional information
Photography group	Funds held on behalf of the photography group.

Friends of Beaumont Park Ltd
Notes to the accounts continued
for the year ended 30 September 2023

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Friends of Beaumont Park Ltd
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 30 September 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	1,677	1,222	1,754	1,000	3,431	2,222
Sales	34	86	-	-	34	86
Membership	95	15	-	-	95	15
Visitor centre hire	495	530	-	-	495	530
Refreshment income	25,224	25,715	-	-	25,224	25,715
Event income	5,907	5,769	-	-	5,907	5,769
Group income	7,917	4,856	-	-	7,917	4,856
Fundraising	120	102	-	-	120	102
Other income	3,052	186	-	-	3,052	186
Total income	44,521	38,481	1,754	1,000	46,275	39,481
Expenditure						
Refreshment sale costs	6,346	5,157	-	-	6,346	5,157
Insurance	1,953	1,861	-	-	1,953	1,861
Repairs and maintenance	557	565	-	-	557	565
Cleaning	246	251	-	-	246	251
Office costs	243	558	-	-	243	558
Telephone and internet	701	630	-	-	701	630
Printing	60	-	-	-	60	-
Equipment	697	760	-	-	697	760
Independent examination	792	630	-	-	792	630
Depreciation	1,125	1,096	-	-	1,125	1,096
Miscellaneous expenses	405	126	-	-	405	126
Events	2,472	2,186	-	-	2,472	2,186
Trailer expenses	198	-	-	-	198	-
Park works	2,242	2,514	207	793	2,449	3,307
Utilities	2,851	1,622	-	-	2,851	1,622
Group expenses	1,650	1,650	-	-	1,650	1,650
Fundraising	-	23	-	-	-	23
Professional fees	497	678	-	-	497	678
Donations	-	1,000	-	-	-	1,000
Total expenditure	23,035	21,307	207	793	23,242	22,100
Net movement in funds	21,486	17,174	1,547	207	23,033	17,381
Fund balances brought forward	74,916	57,742	207	-	75,123	57,742
Fund balances carried forward	96,402	74,916	1,754	207	98,156	75,123

FRIENDS OF BEAUMONT PARK LTD

England & Wales - Charity number 1129268

Accounts

Friends of Beaumont Park Ltd

Charity number 1129268

A company limited by guarantee number 06834350

Annual Report and Financial Statements for the year ended 30 September 2022



West Yorkshire Community Accounting Service

Friends of Beaumont Park Ltd

Annual Report and Financial Statements for the year ended 30 September 2022

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 13

Prepared by West Yorkshire Community Accountancy Service CIO

Friends of Beaumont Park Ltd

Trustees' report for the year ended 30 September 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Patricia Battye		Resigned 19 July 2022
Anthony Moyle		
Christopher Connally		
Timothy Wilkes		
Julie Dempster	Chair	
David Rudd		
John Stevenson		

Charity number	1129268	Registered in England and Wales
Company number	06834350	Registered in England and Wales

Registered and principal address	Bankers
The Depot	Virgin Money
Beaumont Park	40 New Street
Beaumont Park Road	Huddersfield
Huddersfield	HD1 2BT
HD4 7AY	

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 3 March 2009. It is governed by a memorandum and articles of association as amended on 27 March 2009 and new Articles were adopted by Special Resolution on 15 March 2017. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members by an ordinary resolution.

Objectives and activities

The charity's objects

To promote the benefit of the residents without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; in particular, but not exclusively by the preservation, promotion, support, assistance and improvement of Beaumont Park.

To promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2022

The charity's main activities

As a 'Friends' group connected to a public park we work closely with Kirklees council to help maintain and improve the facilities for all users across all age groups that use the park. The 'Friends' have a visitor centre which is well used as a community venue hosting many local groups as well as serving as a café. The café is operated and run entirely by volunteers to help raise funds for FOBP.

We work closely with local schools and other charities to help develop and raise awareness of the park and its history. We also provide educational facilities for people to learn about environmental issues, health and well-being, leisure pursuits and 'play' for people across all age ranges.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular advancement of arts, culture, heritage or science and advancement of environmental protection and improvement.

Achievements and performance

Friends of Beaumont Park's work on the Play project has gone from strength to strength. In particular, the new Play Area was opened quietly on 15 December 2021. The community have loved it and there are always children playing on the equipment – rain or shine. Friends of Beaumont Park supported the project to the tune of £74,700 which includes a generous grant from West Yorkshire Freemasons for £24,700 specifically for kit for children with disabilities. We held an official opening ceremony in August with the Mayor cutting the ribbon. This was a chance to thank all involved in the planning, finance and installation.

We have further developed the Love Exploring App available on mobiles. Families are very much enjoying using the app.

We worked on a Nature Story Trail associated book and printed copies are available for the public to purchase via our website or as an e-book through Amazon.

Coming out of the Covid Pandemic, Friends of Beaumont Park have resumed a programme of large outside events and the opening up of the Visitor Centre. Large events have included the Santa Procession with carols at the Bandstand, Easter Fun, Yorkshire Gala Day and Beaumont Barks. These events are very popular and generate considerable funds to reinvest in work in the park.

We continue to update our website and post on 3 social media platforms – Facebook, Twitter and Instagram.

FOBP have continued to maintain the Visitor Centre. There has been general ongoing maintenance and the nature story trail sculptures and the cedar tree sculpture have added to our maintenance schedule.

Beaumont Park won the 2022/2023 Green Flag Award yet again with the highest number of points in any Kirklees Park. We are grateful to John Mason, Kirklees gardener and his team.

There have been a number of weddings in the bandstand and FOBP have regretfully not renewed our wedding licence which was due in October. This is due to an inability to replace the volunteer who ran our weddings arrangements with a suitable replacement.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2022

Financial review

The net income for the year was £17,381, including net income of £18,540 on unrestricted funds and net expenditure of £1,159 on restricted funds after transfers.

The Friends' income is mainly from events in the park and to some extent from hiring out the Visitor Centre. In the year under consideration this was much less affected by Covid-19 restrictions than in the previous two years. The accounts show a surplus again and there is well over two years' worth of income in unrestricted and designated funds. This balance is mainly held in the current account with Virgin Money.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £69,674.

Within the reserves there is a total of £16,524 designated funds towards restoring park facilities, building an archive of the Park history and the restoration of the Cascade area. More details are provided in note 9.

The trustees aim to provide enough reserves to cover 3-6 months worth of normal annual expenditure from our activities, and this is reviewed annually once the accounts have been signed.

At present the reserves exceed this level and the trustees plan to utilise these reserves when the right projects can be found.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 21/02/2023

Julie Dempster (Trustee)

Friends of Beaumont Park Ltd

Independent examiner's report to the trustees of Friends of Beaumont Park Ltd

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 September 2022, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

E J Beverley FCCA

08/03/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Friends of Beaumont Park Ltd
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 September 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	1,222	1,000	2,222	810
Sales		86	-	86	336
Membership		15	-	15	20
Visitor centre hire		530	-	530	200
Refreshment income		25,715	-	25,715	24,495
Event income		5,769	-	5,769	2,718
Group income		4,856	-	4,856	2,765
Fundraising		102	-	102	33
Other income		186	-	186	8
Total income		38,481	1,000	39,481	31,385
Expenditure on:					
Refreshment sale costs		5,157	-	5,157	4,481
Insurance		1,861	-	1,861	1,827
Repairs and maintenance		565	-	565	328
Cleaning		251	-	251	-
Office costs		483	-	483	335
Telephone and internet		630	-	630	598
Printing		-	-	-	675
Advertising and PR		75	-	75	551
Equipment		760	-	760	278
Independent examination		630	-	630	630
Depreciation		1,096	-	1,096	4,889
Miscellaneous expenses		126	-	126	451
Events		2,186	-	2,186	931
Trailer expenses		-	-	-	38
Kirklees Council for the Play Project		-	-	-	74,700
Park works		2,514	793	3,307	3,364
Utilities		1,622	-	1,622	889
Group expenses		1,650	-	1,650	1,250
Fundraising		23	-	23	-
Goods for resale		-	-	-	426
Professional fees		678	-	678	-
Donations		1,000	-	1,000	-
Total expenditure		21,307	793	22,100	96,641
Net income / (expenditure)		17,174	207	17,381	(65,256)
Transfers between funds		1,366	(1,366)	-	-
Net movement in funds		18,540	(1,159)	17,381	(65,256)
Fund balances brought forward		56,376	1,366	57,742	122,998
Fund balances carried forward	(3)	74,916	207	75,123	57,742

All incoming resources and resources expended derive from continuing activities.

Friends of Beaumont Park Ltd

Balance sheet

as at 30 September 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 5,242	-	5,242	6,339
Total fixed assets	<u>5,242</u>	<u>-</u>	<u>5,242</u>	<u>6,339</u>
Current assets				
Stock	523	-	523	523
Debtors and prepayments	(5) 1,130	-	1,130	810
Cash at bank and in hand	(6) 68,939	207	69,146	50,885
Total current assets	<u>70,592</u>	<u>207</u>	<u>70,799</u>	<u>52,218</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 918	-	918	815
Total current liabilities	<u>918</u>	<u>-</u>	<u>918</u>	<u>815</u>
Net current assets	<u>69,674</u>	<u>207</u>	<u>69,881</u>	<u>51,403</u>
Net assets	<u>74,916</u>	<u>207</u>	<u>75,123</u>	<u>57,742</u>
Funds				
Unrestricted funds				
General unrestricted funds	58,392	-	58,392	39,852
Designated funds	(8) 16,524	-	16,524	16,524
Unrestricted funds	<u>74,916</u>	<u>-</u>	<u>74,916</u>	<u>56,376</u>
Restricted funds	<u>-</u>	<u>207</u>	<u>207</u>	<u>1,366</u>
Total funds	<u>74,916</u>	<u>207</u>	<u>75,123</u>	<u>57,742</u>

For the year ending 30 September 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 21/02/2023

Julie Dempster (Trustee)

Friends of Beaumont Park Ltd

Notes to the accounts

for the year ended 30 September 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Visitor centre equipment: over 5 years

Wedding Facilities: over 3 years

Park Equipment: over 10 years

Storage Container: over 5 years

Friends of Beaumont Park Ltd
Notes to the accounts continued
for the year ended 30 September 2022

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

2 Grants and donations	2022	2022	2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Sylvia Richmond	-	1,000	1,000	-
Other donations	1,222	-	1,222	810
	<u>1,222</u>	<u>1,000</u>	<u>2,222</u>	<u>810</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Community Development Fdn	1,366	-	-	(1,366)	-
Sylvia Richmond, legacy	-	1,000	793	-	207
	<u>1,366</u>	<u>1,000</u>	<u>793</u>	<u>(1,366)</u>	<u>207</u>

Fund name

Community Development Fdn

Purpose of restriction

Towards a drinking fountain. The transfer relates to releasing funds to unrestricted as the charity no longer plans to install a drinking fountain. The funder no longer exists so their permission cannot be obtained for this transfer.

Sylvia Richmond, legacy

Towards a rose garden in the park.

4 Tangible assets	Storage container & refreshment trailer	Park equipment	Wedding facilities	Visitor Centre equipment	Total
	£	£	£	£	£
Cost					
At 1 October 2021	22,132	6,970	2,490	7,828	39,420
Additions	-	-	-	-	-
At 30 September 2022	<u>22,132</u>	<u>6,970</u>	<u>2,490</u>	<u>7,828</u>	<u>39,420</u>
Depreciation					
At 1 October 2021	22,132	1,386	2,490	7,073	33,081
Charge for year	-	697	-	400	1,097
At 30 September 2022	<u>22,132</u>	<u>2,083</u>	<u>2,490</u>	<u>7,473</u>	<u>34,178</u>
Net book value					
At 30 September 2022	<u>-</u>	<u>4,887</u>	<u>-</u>	<u>355</u>	<u>5,242</u>
At 30 September 2021	<u>-</u>	<u>5,584</u>	<u>-</u>	<u>755</u>	<u>6,339</u>

Friends of Beaumont Park Ltd
Notes to the accounts continued
for the year ended 30 September 2022

5 Debtors and prepayments	2022	2021
	£	£
Debtors	190	-
Prepayments	940	810
	<u>1,130</u>	<u>810</u>

6 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	68,734	50,885
Cash in hand	412	-
	<u>69,146</u>	<u>50,885</u>

7 Creditors and accruals	2022	2021
	£	£
Creditors	28	-
Accruals	740	680
Deferred income (see note below for analysis)	150	135
	<u>918</u>	<u>815</u>

Deferred income	Deferred to next year	Released from last year
	£	£
Christmas Fayre	150	135
	<u>150</u>	<u>135</u>

Item name	Reason for deferral
Christmas Fayre	Money received in advance for the Christmas Fayre.

8 Funds held as agent	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Photography group	-	1,288	400	888
	<u>-</u>	<u>1,288</u>	<u>400</u>	<u>888</u>

Fund name	Additional information
Photography group	Funds held on behalf of the photography group.

9 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Restoration fund	15,277	-	-	-	15,277
Archive fund	97	-	-	-	97
Cascade fund	1,150	-	-	-	1,150
	<u>16,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,524</u>

Fund name	Reason for designation
Restoration fund	Towards restoration of the park facilities.
Archive fund	Towards building an archive of the history of Beaumont Park.
Cascade fund	Towards restoration of the 'Cascade' area of the park.

Friends of Beaumont Park Ltd
Notes to the accounts continued
for the year ended 30 September 2022

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Friends of Beaumont Park Ltd

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2022

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	1,222	810	1,000	-	2,222	810
Sales	86	336	-	-	86	336
Membership	15	20	-	-	15	20
Visitor centre hire	530	200	-	-	530	200
Refreshment income	25,715	24,495	-	-	25,715	24,495
Event income	5,769	2,718	-	-	5,769	2,718
Group income	4,856	2,765	-	-	4,856	2,765
Fundraising	102	33	-	-	102	33
Other income	186	8	-	-	186	8
Total income	38,481	31,385	1,000	-	39,481	31,385
Expenditure						
Refreshment sale costs	5,157	4,481	-	-	5,157	4,481
Insurance	1,861	1,827	-	-	1,861	1,827
Repairs and maintenance	565	328	-	-	565	328
Cleaning	251	-	-	-	251	-
Office costs	483	335	-	-	483	335
Telephone and internet	630	598	-	-	630	598
Printing	-	675	-	-	-	675
Advertising and PR	75	551	-	-	75	551
Equipment	760	278	-	-	760	278
Independent examination	630	630	-	-	630	630
Depreciation	1,096	4,889	-	-	1,096	4,889
Miscellaneous expenses	126	451	-	-	126	451
Events	2,186	931	-	-	2,186	931
Trailer expenses	-	38	-	-	-	38
Kirklees Council for the Play Project	-	50,000	-	24,700	-	74,700
Park works	2,514	3,364	793	-	3,307	3,364
Utilities	1,622	889	-	-	1,622	889
Group expenses	1,650	1,250	-	-	1,650	1,250
Fundraising	23	-	-	-	23	-
Goods for resale	-	426	-	-	-	426
Professional fees	678	-	-	-	678	-
Donations	1,000	-	-	-	1,000	-
Total expenditure	21,307	71,941	793	24,700	22,100	96,641
Net income / (expenditure)	17,174	(40,556)	207	(24,700)	17,381	(65,256)
Transfers between funds	1,366	3,445	(1,366)	(3,445)	-	-
Net movement in funds	18,540	(37,111)	(1,159)	(28,145)	17,381	(65,256)
Fund balances brought forward	56,376	93,487	1,366	29,511	57,742	122,998
Fund balances carried forward	74,916	56,376	207	1,366	75,123	57,742

FRIENDS OF BEAUMONT PARK LTD

England & Wales - Charity number 1129268

Accounts

Friends of Beaumont Park Ltd

Charity number 1129268

A company limited by guarantee number 06834350

Annual Report and Financial Statements for the year ended 30 September 2021



West Yorkshire Community Accounting Service

Friends of Beaumont Park Ltd

Annual Report and Financial Statements for the year ended 30 September 2021

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 12

Prepared by West Yorkshire Community Accounting Service

Friends of Beaumont Park Ltd

Trustees' report for the year ended 30 September 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Patricia Battye	Vice-chair	
Anthony Moyle		
Nevil Hall		Resigned 16 February 2021
Christopher Connally		
Robert Dalby		Deceased 28 July 2021
Timothy Wilkes	Treasurer	
Julie Dempster	Chair	
David Rudd		
John Stevenson		
Company secretary	Timothy Wilkes	
Charity number	1129268	Registered in England and Wales
Company number	06834350	Registered in England and Wales

Registered and principal address	Bankers
The Depot	Yorkshire Bank
Beaumont Park	40 New Street
Beaumont Park Road	Huddersfield
Huddersfield	HD1 2BT
HD4 7AY	

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 3 March 2009. It is governed by a memorandum and articles of association as amended on 27 March 2009 and new Articles were adopted by Special Resolution on 15 March 2017 and amended on 12 February 2018. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members by an ordinary resolution.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2021

Objectives and activities

The charity's objects

To promote the benefit of the residents without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; in particular, but not exclusively by the preservation, promotion, support, assistance and improvement of Beaumont Park.

To promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

The charity's main activities

As a 'Friends' group connected to a public park we work closely with Kirklees council to help maintain and improve the facilities for all users across all age groups that use the park. The 'Friends' have a visitor centre which is well used as a community venue hosting many local groups as well as serving as a café. The café is operated and run entirely by volunteers to help raise funds for FOBP.

We work closely with local schools and other charities to help develop and raise awareness of the park and its history. We also provide educational facilities for people to learn about environmental issues, health and well-being, leisure pursuits and 'play' for people across all age ranges.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular advancement of arts, culture, heritage or science and advancement of environmental protection and improvement.

Achievements and performance

Friends of Beaumont Park have had a quiet year with the Covid Pandemic affecting all operations from the use of the Visitor Centre by groups through to major organised events. Restrictions since September 2020 saw a return to the opening of the Visitor Centre on a generally weekly system on a take-away basis only. This has proved to be very popular. As soon as restrictions would allow, we opened for our first ticketed event for some time – an Afternoon Tea. We held our Yorkshire Gala Day on 1 August and this was our first major event for a long time. Our arrangements were further complicated by the requirement to be Covid friendly.

We continue to update our website and post on 3 social media platforms – Facebook, Twitter and Instagram.

FOBP have continued to maintain the Visitor Centre. There has been general ongoing maintenance including the provision of park entrance signs to all entrances including a QR code which allows people to access trail information etc. rather than take a paper leaflet. A trustee managed, after a long-protracted process, to convince the company who produced one of the pond pumps to replace it under guarantee and the cascade and fountain are now operational again. The Nature Story Trail sculptures have added to our maintenance schedule.

Beaumont Park won the 2021/2022 Green Flag Award yet again with the highest number of points in any Kirklees Park. We are grateful to John Mason, Kirklees gardener and his team who have worked without volunteer help due to the pandemic.

There have been a number of weddings in the Bandstand.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2021

Achievements and performance (continued)

The work on the Play project has gone from strength to strength. There are 3 areas of focused work:

We have further developed the Love Exploring App available on mobiles. Families are very much enjoying using the app.

The replacement Playground project, which is joint initiative between FOBP and Kirklees Council, started at the end of June for an intended 6 week project. There have been several delays, out of FOBP control, and we hope to open at least part of the project soon.

The opening of the Nature Story Trail was delayed because of the Pandemic. It was opened without ceremony in October and families continue to visit. We have worked on an associated book and hope to see the printed copy very soon.

Financial review

The net expenditure for the year was £65,256, including net expenditure of £37,111 on unrestricted funds and net expenditure of £28,145 on restricted funds, after transfers.

The Friends' income is mainly from events in the park and to some extent from hiring out the Visitor Centre. In the year under consideration and the previous year, this was curtailed by COVID-19 restrictions, which effectively closed down income streams for the last few months of the 2019-2020 financial year and the first few months of the 2020-2021 financial year. Even so, the accounts still show surpluses in both years before taking out expenditure on projects in the park. This year £74.7k was contributed to the play project.

We also still have about two years' worth of income in unrestricted and designated funds – this balance is mainly held in the current account with Yorkshire Bank.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £50,037.

Of this amount £16,524 relates to funds designated by the trustees (note 5) leaving £33,513.

The trustees aim to provide enough reserves to cover 3-6 months worth of normal annual expenditure from our activities, and this is reviewed annually once the accounts have been signed.

At present the reserves exceed this level and the trustees plan to utilise these reserves when the right projects can be found.

Friends of Beaumont Park Ltd

Trustees' report (continued) for the year ended 30 September 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 18/03/2022

Timothy John Wilkes (Trustee)

Friends of Beaumont Park Ltd

Independent examiner's report to the trustees of Friends of Beaumont Park Ltd

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 September 2021, which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

E J Beverley FCCA

05/04/2022

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Friends of Beaumont Park Ltd
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 September 2021

	Notes	2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	810	-	810	25,450
Sales		336	-	336	236
Membership		20	-	20	40
Visitor centre hire		200	-	200	415
Refreshment income		24,495	-	24,495	20,938
Event income		2,718	-	2,718	2,410
Group income		2,765	-	2,765	4,326
Fundraising		33	-	33	770
Other income		8	-	8	-
Total income		31,385	-	31,385	54,585
Expenditure on:					
Refreshment sale costs		4,481	-	4,481	4,774
Insurance		1,827	-	1,827	1,860
Repairs and maintenance		328	-	328	328
Cleaning		-	-	-	1,210
Office costs		335	-	335	209
Telephone and internet		598	-	598	590
Printing		675	-	675	1,292
Advertising and PR		551	-	551	384
Equipment		278	-	278	404
Independent examination		630	-	630	630
Depreciation		4,889	-	4,889	5,245
Miscellaneous expenses		451	-	451	509
Events		931	-	931	607
Trailer expenses		38	-	38	-
Kirklees Council for the Play Project		50,000	24,700	74,700	-
Park works		3,364	-	3,364	19,988
Utilities		889	-	889	1,484
Educational including Forest School		-	-	-	858
Group expenses		1,250	-	1,250	1,470
Fundraising		-	-	-	420
Classroom project		-	-	-	95
Goods for resale		426	-	426	-
Total expenditure		71,941	24,700	96,641	42,357
Net income / (expenditure)		(40,556)	(24,700)	(65,256)	12,228
Transfers between funds		3,445	(3,445)	-	-
Net movement in funds		(37,111)	(28,145)	(65,256)	12,228
Fund balances brought forward		93,487	29,511	122,998	110,770
Fund balances carried forward	(3)	56,376	1,366	57,742	122,998

All incoming resources and resources expended derive from continuing activities.

Friends of Beaumont Park Ltd

Balance sheet

as at 30 September 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 6,339	-	6,339	5,641
Total fixed assets	<u>6,339</u>	<u>-</u>	<u>6,339</u>	<u>5,641</u>
Current assets				
Prepayments	810	-	810	853
Stock	523	-	523	445
Cash at bank	49,519	1,366	50,885	116,759
Total current assets	<u>50,852</u>	<u>1,366</u>	<u>52,218</u>	<u>118,057</u>
Current liabilities:				
amounts falling due within one year				
Accruals	680	-	680	700
Deferred income	135	-	135	-
Total current liabilities	<u>815</u>	<u>-</u>	<u>815</u>	<u>700</u>
Net current assets	<u>50,037</u>	<u>1,366</u>	<u>51,403</u>	<u>117,357</u>
Net assets	<u>56,376</u>	<u>1,366</u>	<u>57,742</u>	<u>122,998</u>
Funds				
Unrestricted funds				
Unrestricted funds	39,852	-	39,852	76,963
Designated funds	(5) 16,524	-	16,524	16,524
Total unrestricted funds	<u>56,376</u>	<u>-</u>	<u>56,376</u>	<u>93,487</u>
Restricted funds	<u>-</u>	<u>1,366</u>	<u>1,366</u>	<u>29,511</u>
Total funds	<u>56,376</u>	<u>1,366</u>	<u>57,742</u>	<u>122,998</u>

For the year ending 30 September 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 18/03/2022

Timothy John Wilkes (Trustee)

Friends of Beaumont Park Ltd

Notes to the accounts

for the year ended 30 September 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Visitor centre equipment: over 5 years

Wedding Facilities: over 3 years

Park Equipment: over 10 years

Storage Container: over 5 years

Friends of Beaumont Park Ltd
Notes to the accounts continued
for the year ended 30 September 2021

1 Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

2 Grants and donations

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Freemasons	-	-	-	24,700
Donations	810	-	810	750
	<u>810</u>	<u>-</u>	<u>810</u>	<u>25,450</u>

3 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Community Development Fdn	1,366	-	-	-	1,366
Kirklees Council Comm P'ship	3,445	-	-	(3,445)	-
Freemasons	24,700	-	24,700	-	-
	<u>29,511</u>	<u>-</u>	<u>24,700</u>	<u>(3,445)</u>	<u>1,366</u>

Fund name

Community Development Fdn
Kirklees Council Comm P'ship

Purpose of restriction

Towards a drinking fountain.
Towards a classroom building to provide additional meeting facilities.
This balance has been released to unrestricted as the project is completed.
Towards the play project to install equipment for the disabled.

Freemasons

4 Tangible assets

	Storage container & refreshment trailer	Park equipment	Wedding facilities £	Visitor Centre equipment £	Total £
Cost					
At 1 October 2020	22,132	1,384	2,490	7,828	33,834
Additions	-	5,586	-	-	5,586
At 30 September 2021	<u>22,132</u>	<u>6,970</u>	<u>2,490</u>	<u>7,828</u>	<u>39,420</u>
Depreciation					
At 1 October 2020	18,618	690	2,490	6,395	28,193
Charge for year	3,514	696	-	678	4,888
At 30 September 2021	<u>22,132</u>	<u>1,386</u>	<u>2,490</u>	<u>7,073</u>	<u>33,081</u>
Net book value					
At 30 September 2021	<u>-</u>	<u>5,584</u>	<u>-</u>	<u>755</u>	<u>6,339</u>
At 30 September 2020	<u>3,514</u>	<u>694</u>	<u>-</u>	<u>1,433</u>	<u>5,641</u>

Friends of Beaumont Park Ltd
Notes to the accounts continued
for the year ended 30 September 2021

5 Designated Funds	Balance b/f	Incoming	Outgoing	Transfer	Balance c/f
	£	£	£	£	£
Restoration fund	15,277	-	-	-	15,277
Archive fund	97	-	-	-	97
Cascade fund	1,150	-	-	-	1,150
	<u>16,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,524</u>

Fund name	Purpose of restriction
Restoration fund	Towards restoration of the park facilities.
Archive fund	Towards building an archive of the history of Beaumont Park.
Cascade fund	Towards restoration of the 'Cascade' area of the park.

6 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Friends of Beaumont Park Ltd

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2021

	2021	2020	2021	2020	2021	2020
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	810	750	-	24,700	810	25,450
Sales	336	236	-	-	336	236
Membership	20	40	-	-	20	40
Visitor centre hire	200	415	-	-	200	415
Refreshment income	24,495	20,938	-	-	24,495	20,938
Event income	2,718	2,410	-	-	2,718	2,410
Group income	2,765	4,326	-	-	2,765	4,326
Fundraising	33	770	-	-	33	770
Other income	8	-	-	-	8	-
Total income	31,385	29,885	-	24,700	31,385	54,585
Expenditure						
Refreshment sale costs	4,481	4,774	-	-	4,481	4,774
Insurance	1,827	1,860	-	-	1,827	1,860
Repairs and maintenance	328	328	-	-	328	328
Cleaning	-	1,210	-	-	-	1,210
Office costs	335	209	-	-	335	209
Telephone and internet	598	590	-	-	598	590
Printing	675	1,292	-	-	675	1,292
Advertising and PR	551	384	-	-	551	384
Equipment	278	404	-	-	278	404
Independent examination	630	630	-	-	630	630
Depreciation	4,889	5,245	-	-	4,889	5,245
Miscellaneous expenses	451	509	-	-	451	509
Events	931	607	-	-	931	607
Trailer expenses	38	-	-	-	38	-
Kirklees Council for the Play Project	50,000	-	24,700	-	74,700	-
Park works	3,364	19,988	-	-	3,364	19,988
Utilities	889	1,484	-	-	889	1,484
Educational including Forest School	-	858	-	-	-	858
Group expenses	1,250	1,470	-	-	1,250	1,470
Fundraising	-	420	-	-	-	420
Classroom project	-	-	-	95	-	95
Goods for resale	426	-	-	-	426	-
Total expenditure	71,941	42,262	24,700	95	96,641	42,357
Net income / (expenditure)	(40,556)	(12,377)	(24,700)	24,605	(65,256)	12,228
Transfers between funds	3,445	-	(3,445)	-	-	-
Net movement in funds	(37,111)	(12,377)	(28,145)	24,605	(65,256)	12,228
Fund balances brought forward	93,487	105,864	29,511	4,906	122,998	110,770
Fund balances carried forward	56,376	93,487	1,366	29,511	57,742	122,998